

FIRST REGULAR SESSION
[P E R F E C T E D]
SENATE SUBSTITUTE FOR
SENATE COMMITTEE SUBSTITUTE FOR
SENATE BILL NO. 15
98TH GENERAL ASSEMBLY

INTRODUCED BY SENATORS DIXON AND LeVOTA.

Offered February 4, 2015.

Senate Substitute adopted, February 4, 2015.

Taken up for Perfection February 4, 2015. Bill declared Perfected and Ordered Printed.

ADRIANE D. CROUSE, Secretary.

0302S.05P

AN ACT

To amend chapter 136, RSMo, by adding thereto one new section relating to a commission to study state tax policy.

Be it enacted by the General Assembly of the State of Missouri, as follows:

Section A. Chapter 136, RSMo, is amended by adding thereto one new
2 section, to be known as section 136.450, to read as follows:

**136.450. 1. There is hereby established the "Study Commission
2 on State Tax Policy" which shall be composed of the following members:**

3 **(1) The members of the joint committee on tax policy established
4 in section 21.810;**

5 **(2) The state treasurer;**

6 **(3) The state budget director;**

7 **(4) The director of the department of revenue, but only if such
8 person has been appointed by the governor with the advice and consent
9 of the senate in accordance with article IV, section 51 of the
10 Constitution of Missouri;**

11 **(5) Three individuals representing the needs and concerns of
12 individual taxpayers in this state, one of whom shall be appointed by
13 the lieutenant governor, one of whom shall be appointed by the
14 minority floor leader of the house of representatives, and one of whom
15 shall be appointed by the minority floor leader of the senate;**

16 **(6) A certified public accountant, who shall be appointed by the**

17 lieutenant governor in consultation with the Missouri Society of
18 Certified Public Accountants;

19 (7) An independent tax practitioner, who shall be appointed by
20 the lieutenant governor in consultation with the Missouri Society of
21 Accountants;

22 (8) An individual with experience operating a business with a
23 headquarters in this state and fewer than fifty employees, who shall be
24 appointed by the speaker of the house of representatives;

25 (9) An individual with experience operating a business with a
26 headquarters in this state and at least fifty employees, who shall be
27 appointed by the president pro tempore of the senate;

28 (10) Two individuals with significant experience in state and
29 local taxation, public or private budgeting and finance, or public
30 services delivery, one of whom shall be appointed by the speaker of the
31 house of representatives in consultation with the Missouri Association
32 of Counties and the other appointed by the president pro tempore of
33 the senate in consultation with Missouri Municipal League; and

34 (11) A member of the Missouri Bar with knowledge of the tax
35 laws of this state, including tax administration and compliance, who
36 shall be appointed by the board of governors of the Missouri Bar.

37 2. Any vacancy on the commission shall be filled in the same
38 manner as the original appointment. Any appointed member of the
39 commission shall serve at the pleasure of the appointing
40 authority. Commission members shall serve without compensation but
41 shall be entitled to reimbursement for actual and necessary expenses
42 incurred in the performance of their official duties.

43 3. The commission shall meet in the capitol building within ten
44 days after its creation and organize by selecting a chair and vice chair
45 from its members. After its organization, the commission shall adopt
46 an agenda establishing at least five hearing dates. The hearings shall
47 be held in different geographic regions of the state and open to the
48 public. Additional meetings may be scheduled and held as often as the
49 chair deems advisable. A majority of the members shall constitute a
50 quorum.

51 4. It shall be the duty of the commission:

52 (1) To make a complete, detailed review and study of the tax
53 structure of the state and its political subdivisions, including tax

54 sources, the impact of taxes, collection procedures, administrative
55 regulations, and all other factors pertinent to the fiscal operation of the
56 state;

57 (2) To identify the strengths and weaknesses of state tax laws,
58 and develop a broad range of improvements that could be made to
59 modernize the tax system, maximize economic development and growth,
60 and maintain necessary government services at an appropriate level;

61 (3) To investigate measures and methods to simplify state tax
62 law, improve tax compliance, and reduce administrative costs; and

63 (4) To examine and study any other aspects of state and local
64 government which may be related to the tax structure of the state.

65 5. In order to carry out its duties and responsibilities under this
66 section, the commission shall have the authority to:

67 (1) Consult with public and private universities and academies,
68 public and private organizations, and private citizens in the
69 performance of its duties;

70 (2) Within the limits of appropriations made for such purpose,
71 employ consultants or others to assist the commission in its work, or
72 contract with public and private entities for analysis and study of
73 current or proposed changes to state and local tax policy; and

74 (3) Make reasonable requests for staff assistance from the
75 research and appropriations staffs of the house of representatives and
76 senate and the committee on legislative research, as well as the office
77 of administration and the department of revenue.

78 6. All state agencies and political subdivisions of the state
79 responsible for the administration of tax policies shall cooperate with
80 and assist the commission in the performance of its duties and shall
81 make available all books, records, and information requested, except
82 such books, records, and information as are by law declared
83 confidential in nature, including individually identifiable information
84 regarding a specific taxpayer.

85 7. The commission may issue interim reports as it deems fit, but
86 it shall provide the governor and the general assembly with reports of
87 its findings and recommendations for legal and administrative changes,
88 along with any proposed legislation the commission recommends for
89 adoption by the general assembly. A preliminary report shall be due
90 by December 31, 2016. A final report shall be due December 31, 2017.

91 **8. The commission shall cease all activities by January 1,**
92 **2018. This section shall expire August 28, 2018.**

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Unofficial

Bill

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